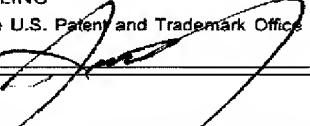


CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:
Date: June 5, 2007 Name: Gustavo Siller, Jr. Signature: 

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Kiyoshi Sato

Appn No: 10/797,794

Examiner: W.J. Klimowicz

Filed: March 10, 2004

Group Art Unit: 2627

For: THIN FILM MAGNETIC HEAD
HAVING TOROIDAL COIL AND
MANUFACTURING METHOD OF
THE SAME

Attorney Docket No.: 9281/4755
Client Ref. No.: N US03022

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

Transmittal; Response to Office Action dated April 18, 2007
 Return Receipt Postcard

Fee calculation:

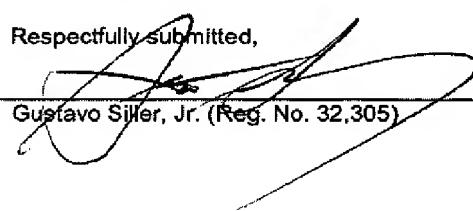
No additional fee is required.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity		
					Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$9=			X \$18=	
Indep.		Minus			x 43=			X \$86=	
First Presentation of Multiple Dep. Claim					+\$145=			+\$290=	
					Total	\$	Total	\$	

Fee payment:

A check in the amount of \$____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$____. A copy of this Transmittal is enclosed for this purpose.
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,


Gustavo Siller, Jr. (Reg. No. 32,305)

June 5, 2007
Date